



**Lancashire &  
South Cumbria**  
NHS Foundation Trust

**LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION  
TRUST CHARITY**

**CHARITY REGISTRATION NO. 1099568**

**ANNUAL REPORT FOR THE YEAR  
ENDED 31 MARCH 2022**

## **Lancashire and South Cumbria NHS Foundation Trust Charity**

### **Reference/Administration Details**

#### **Name**

The name of the charity is the "Lancashire and South Cumbria NHS Foundation Trust Charity".

#### **Charity Registration Number**

The charity holds the charity registration number 1099568.

#### **Address**

The charity address is:

Lancashire and South Cumbria NHS Foundation Trust  
Sceptre Point  
Sceptre Way  
Bamber Bridge  
Preston  
PR5 6AW  
Tel: 01772 695 300  
E-mail: LSCFTCharity@lscft.nhs.uk

### **Trustee Arrangements**

The Lancashire and South Cumbria NHS Foundation Trust is the Corporate Trustee of the Charity.

The Executive and Non-Executive Directors of the Trustee body at the 31 March 2022 were as follows:

<b>Executive</b>	<b>Non-Executive</b>
Mrs. Caroline Donovan Chief Executive	Mr. David Eva Chairman
Mrs. Jennifer Hannon Chief Finance Officer	Mr. Paul Farrimond
MS Josephine Maria Nelligan Chief Nurse & Quality Officer	MS Louise Dickinson
Mr. David Fearnley Chief Medical Officer	Mr. Mohammed Sarwar
Mr. Chris Oliver Deputy Chief Executive & Chief Operating Officer	Dr Peter Williams
Mrs. Ursula Martin Chief Improvement & Compliance Officer	Mr. Phillip Huggon
Mrs. Helen Farrington Chief People Officer	Mrs. Ruth Lowry
Mr. Steven Christian Chief Integration Officer	
Mr. Alexander Heritage Chief Strategy Officer	

Mr. John Glover, Director of Digital	
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Samantha Proffitt, Chief Finance Officer (01.04.21 -31.05.21)

Dominic McKenna, Acting Chief Finance Officer (01.06.21-30.09.21)

## **Bankers**

The Charity's bankers are:

NatWest  
The Royal Bank of Scotland  
Government Banking CST  
2<sup>nd</sup> Floor, 280 Bishopsgate  
London  
EC2M 4RB

## **Independent Examiners**

The Charity's Independent Examiners are: MHA Moore & Smalley

Richard House  
9 Winckley Square  
Preston  
Lancashire  
PR1 3HP

The independent examiners have charged the charity a fee of £1,380 for 2021/22 (£1,320 2020/21).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

## **Structure, Governance and Management of the Charitable Funds**

### **Trust Deed**

The Charity is governed by a declaration of trust dated 19 August 2003.

The Lancashire and South Cumbria NHS Foundation Trust Charity administer the individual funds of the Lancashire and South Cumbria NHS Foundation Trust Charity.

Within the Charity are a number of funds relating to particular localities and departments. The charity manages spending through local fund advisers who are allocated budget to spend in accordance with agreed authorisation limits. Fund advisers manage these funds on a day-to-day basis within the standing financial instructions and standing orders and powers of delegated authority set by the Corporate Trustee. The trustees oversee the work of the fund advisers and have the power to revoke a fund adviser's remit or, subject to any specific donor restriction, direct the use to which funds are put.

The Corporate Trustee is the Lancashire and South Cumbria NHS Foundation Trust (see Trustee Arrangements section for further detail). The Executive Directors and Non-Executive Directors of the Trust Board share the responsibility for ensuring that the NHS body fulfils its duties as Corporate Trustee in managing the charitable funds.

The Trust Board, on behalf of the Corporate Trustee, has delegated responsibility to manage the charitable funds to the Trustee Committee. The Chief Finance Officer of Lancashire and South Cumbria NHS Foundation Trust is responsible for the day-to-day management and control of the administration of the charitable funds and reports to the Trustee Committee. The Chief Finance Officer has particular responsibility to ensure that the spending is in accordance with the objects and priorities agreed by the Trustee Committee and the Board; that the criteria for spending charitable monies are fully met; that full accounting records are maintained; and that devolved decision making or delegated arrangements are in accordance with the policies and procedures set out by the Board on behalf of the corporate trustee.

The membership of the Trustee Committee comprises all Executive and Non-Executive Directors of the Board of Directors, including the Chairman of the Board. No business shall be transacted unless at least three members are in attendance, two of whom are Non-Executive Directors of the Trust.

The Secretary to the Trustees is the Trust's Company Secretary.

The Treasurer is the Trust's Chief Finance Officer.

Day to day management of the charity is carried out by the officers of the Lancashire and South Cumbria NHS Foundation Trust under the supervision of the trusts Trustee Committee, which reviews performance periodically.

The management charge levied on the Charity this year by the Lancashire and South Cumbria NHS Foundation Trust was agreed with the Trustee Committee to be £18,060 (£17,895 for 2020/21).

The trustees consider the key management personnel of the charity to be the Trustees, together with the Chief Finance Officer of Lancashire and South Cumbria NHS Foundation Trust. No remuneration is paid by the charity to any such individuals.

### **Trustee Induction and Training**

As part of their induction programme new Executive and Non-Executive Directors of Lancashire and South Cumbria NHS Foundation Trust are made aware of their responsibilities as Board members of the Corporate Trustee of Lancashire and South Cumbria NHS Foundation Trust Charity. This induction includes an introduction to the objectives, scope and policies for the charitable funds as well as Charity Commission information on trustee responsibilities.

### **Strategic Objectives**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.



The charity's objectives are as follows: -

"The trustees shall hold the trust fund upon trust to apply the income, and at their discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service."

The trustees review the aims, objectives and activities of the charity annually with operational management of the charity reviewed quarterly. The review assesses the performance of the charity over the previous year and helps ensure that our aims, objectives and activities remain focused.

There is currently one constituent member charity within the group registration. The name and individual objects are:

Lancashire and South Cumbria NHS Foundation Trust Charity

"For any charitable purpose or purposes relating to the National Health Service"

## **Activities**

The charity is largely funded by donations and/or legacies received from patients, their relatives, and the general public and other organisations. The overall strategy of the Charity is to provide support via: -

Patients Expenditure Purchase of small items of equipment, provision of services, and the provision of facilities not normally provided by or in addition to the normal NHS provision that are exclusively for the benefit of patients.

- Staff Expenditure
- a) Motivation of staff, by improving staff facilities and by providing services that improve staff wellbeing.
  - b) Education of staff by providing education over and above what would normally be provided by the NHS.

This expenditure is exclusively for the benefit of staff.

Whilst respecting the wishes of the donors, the Corporate Trustee has ultimate discretion in accepting donations, and if accepted to apply the charitable funds, in accordance with the NHS Act 1977 sections 93 and 94, where service changes have taken place or it is impractical to maintain the separate designated fund.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

## **Relationships with Related Parties/External Bodies**

The Lancashire and South Cumbria NHS Foundation Trust Charity works closely with individuals within the Lancashire and South Cumbria NHS Foundation Trust.

Local fund advisers within the organisation identify local priorities, which enables the charitable funds to be directed to ensure an effective contribution is made in support of their organisations.

## Review of the Finances, Activities, Achievements and Performance of the Charitable Funds

The overriding strategy of the Lancashire and South Cumbria NHS Foundation Trust Charity is to hold its funds upon trust and apply them for any charitable purposes relating to the National Health Service, subject to any restrictions imposed by their donors.

The Charity relies mainly upon the generosity of patients and their relatives and other donors who are familiar with, or have experienced the care of the participating NHS body, or who are sympathetic and generous in their support to their local NHS service.

The Charity received one very generous legacy during 2021/22 of £50,117, split between two wards at The Harbour in Blackpool and the Pathways Service in Preston. The Charity also received a grant of £5,000 from Mackenzie Medical Centre Association in relation to the advancement of education amongst medical, nursing and other mental healthcare workers, and its use is restricted to those purposes. The Charity has continued to spend the balance of the grant received in 2020/21 from NHS Charities Together, in memory of Captain Tom Moore and, at the year end, £36,511 remains.

### Statement of Financial Activities (Income and Expenditure)

The Charity received income from a variety of sources including a grant, legacy, donations, and income from fundraising.

Overall the Charity received £82,385 in the year to 31 March 2022, the underlying level of small, but welcome donations being significantly increased by the legacy of £50,117.

Five receipts during the year were material (>£1,000):

Fund No	Fund Name	Description	£
TB058, TB059 & TP047	Shakespeare Ward & Stevenson Ward – The Harbour & Pathways Services-Bamber Bridge	Legacy	50,117
TP034	Grow Your Own Fund – Guild Lodge	Anonymous Donations	1,128
TP034	Grow Your Own Fund Guild Lodge	Donation	4,703
TP048	Education Fund	Grant Income	5,000
TP044	LSCFT – Ringed Fenced Fund	Donation	1,100

The Charity incurred total expenditure of £177,705. Expenditure on grant charitable objectives totaled £94,828, whilst £11,586 was spent on general administration costs and £6,474 on governance.

Most of the Charity's expenditure is incurred on small items for staff and patient wellbeing and amenities, and staff training and development. Only seven items of expenditure exceeded £1,000 (see the table below), amounting to £34,979 in total, the remaining balance of expenditure £29,838 was expended on smaller value items for staff welfare, education, training & development and patient welfare and amenities and have not been reported due to their smaller values.

Fund No	Fund Name	Description	£
TP029	LSCFT – General Fund	Purchase of equipment for Covid19 research in partnership with LTHTR	2,500
TB057	The Harbour Wards - Adult	Purchase of a projector	2,374
TW006	Sefton Community Fund	Service transferred to Mersey Care	3,894
TH004	Longridge Hospital	Purchase of ceiling light panels	10,608
TC007	Chorley In-Patient Unit	Purchase of Gym Equipment	8,362
TC007	Chorley In-Patient Unit	Installation of Gym Equipment	5,098
TP034	Grow Your Own Fund – Guild Lodge	Purchase of a poly tunnel	2,143

### Consolidation of NHS charitable funds

NHS foundation trusts are required to consolidate their charitable funds with the NHS FT statements to produce group accounts. However, this is only required where the charitable funds held are deemed to be material. Following discussions with the Trust's auditors the decision was taken not to produce group accounts.

### COVID-19

The Charity does not actively fundraise and therefore the total income received over the last three financial years has been fairly consistent with no significant fall in income being reported due to Covid. The charity is essentially reliant on donations and legacies from patients, their relatives, and other donors who are sympathetic and generous in their support of the charity.

## **Future Plans**

The Charity has recently applied for further grant income from NHS Charities Together (Stage 3 Recovery Grant) which if successful the funding would be £143,000. NHS Charities Together will contact the successful NHS Charities in November 2022.

The Charity will continue to manage its funds appropriately. In general, it does not actively fundraise, but a small number of fundraising activities were held during the year to raise funds for patient welfare. The Charity is essentially reliant on donations and legacies from patients, their relatives, and other donors who are sympathetic and generous in their support of the charity. Fund holders within the Trust's staff are encouraged to use the resources they hold in a timely manner and in accordance with the wishes of the donors.

## **Statement of Financial Position**

At the balance sheet date the Charity held no fixed assets.

The Charity owes its creditors a total balance of £6,890, the largest being a management charge of £4,185 for the last quarter of 2021/22 owed to the Trust.

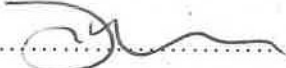
## **Reserves Policy**

At the balance sheet date the Charity had total reserves of £195,065 consisting of £2,649 of unrestricted funds and £192,416 of restricted funds.

The Charity generally expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and where income is seen to be significantly exceeding expenditure action will be taken to expend in accordance with the Charity's objectives.

## **Investments Policy**

The Charity does not hold sufficient funds to justify investment in any form of equities.

Signed by:  .....  
Trustee

For and on behalf of Lancashire and South Cumbria NHS Foundation Trust Charity

Date: ..... 14 / 12 / 22 .....

### Risk Management Statement

RISK	PERSON RESPONSIBLE	SYSTEM / CONTROL
<b>Financial Risk</b>		
1. That expenditure is inappropriately high resulting in faster depletion of reserves than approved by trustees.	Secretary to the Trustees Treasurer	Authorisation of expenditure.  Regular Monitoring of Performance of Funds and Reserves
2. That expenditure is inappropriately low resulting in lost opportunities for charitable benefit.	Secretary to the Trustees Treasurer	Authorisation of expenditure.  Regular Monitoring of Performance of Funds to Fund Advisors
3. That expenditure is inappropriate, or inappropriately authorised or not spent for the purposes intended.	Secretary to the Trustees Treasurer	Authorisation of expenditure.  Controls on Approval of expenditure requests.
4. That income is not encouraged with the result that future expenditure is compromised.	Secretary to Trustees	Guidance on how to make donations and receive grants.
5. That income is not appropriated to specific funds in accordance with the intention of the donor.	Treasurer	Procedures to identify intention of donor e.g. Model Receipt.
6. That donated income is not recognised when it is received.	Treasurer	Provision of adequate cashiering facilities in the Trust
7. That accounting transactions are inappropriately or inadequately recorded.	Treasurer	Review of Transactions recorded and regularly reported to Fund Advisors and Trustees.

<b>Operational Risk</b>		
1. That the charity is not operating within its objects.	Secretary to Trustees	Authorisation of Expenditure.
2. That the demand for the charity's objects or services will not be supported by public donations or other income streams in the long term.	Secretary to Trustees	Production of guidance on giving donations, marketing of the charity and production of Annual report to publicise the charity.
3. Risk of financial loss/inability to replace items if the charity does not have adequate insurance cover.	Secretary to Trustees	Review of Insurance Arrangements on annual basis.

4. Risks relating to the public profile of the charity, including the charitable objects, the Trustees, expenditure on management and administration, fraud risk and the quality of services provided by the charity.	Secretary to Trustees  Treasurer	Production of Annual report to publicise the charitable activities of the charity and production of statutory financial accounts. Provision of Internal Audit services.
5. Management or trustee risk in terms of charity sector experience and the level of involvement in the management of the charity.	Secretary to Trustees/ Treasurer	Sound induction of Trustees. Availability of sources of advice on management, financial and legal issues.

<b>Compliance Risk</b>		
1. Risk in relation to VAT, Corporate Tax and PAYE/NI from undertaking non-charitable activities.	Treasurer	Monitoring of activities being undertaken by fund advisors. Provision of Specialist VAT advice.
2. Risk in relation to contravening legislation e.g. Data Protection Act, Health Act, Human Rights, Health & Safety, Employment law etc.	Secretary to Trustees	Registration for Data Protection Act, monitoring of activities being undertaken by fund advisors.
3. Financial reporting risk in terms of statutory accounts, accounting standards and SORP compliance.	Treasurer	Sound guidance on completion of statutory returns and regular updates on developments.



**Lancashire &  
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NHS Foundation Trust

**LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION  
TRUST CHARITY**

**CHARITY REGISTRATION NO.1099568**

**ANNUAL ACCOUNTS FOR THE YEAR  
ENDED 31 MARCH 2022**





**Independent Examiner's Report to the Trustees of Lancashire and South Cumbria NHS Foundation Trust Charity**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 2 to 10.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Nicola Mason*

Nicola Mason FCA, DChA  
MHA Moore and Smalley  
Richard House  
Winckley Square  
Preston  
PR1 3HP

Date 06/01/2023

**Lancashire and South Cumbria NHS Foundation Trust Charity**  
**Statement of Financial Activities for the year ended 31 March 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from:</b>					
Donations and legacies	2	547	73,396	73,943	31,885
Charitable activities	3	0	667	667	30
Grant Income	3a	0	5,000	5,000	180,006
Other trading activities:					
- Fundraising events		0	2,749	2,749	254
Investments		0	26	26	0
<b>Total</b>		<b>547</b>	<b>81,838</b>	<b>82,385</b>	<b>212,175</b>
<b>Expenditure on:</b>					
Charitable activities	5	3,630	174,075	177,705	76,824
<b>Total</b>		<b>3,630</b>	<b>174,075</b>	<b>177,705</b>	<b>76,824</b>
<b>Net income/(expenditure) before other recognised gains/(losses)</b>		<b>(3,083)</b>	<b>(92,236)</b>	<b>(95,319)</b>	<b>135,351</b>
Gains/(losses) on investment assets		0	0	0	0
<b>Net income/(expenditure)</b>		<b>(3,083)</b>	<b>(92,236)</b>	<b>(95,319)</b>	<b>135,351</b>
<b>Transfers between funds</b>	10	0	0	0	0
<b>Net movement in funds</b>		<b>(3,083)</b>	<b>(92,236)</b>	<b>(95,319)</b>	<b>135,351</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward 31 March 2021		5,732	284,652	290,384	155,033
<b>Total funds carried forward 31 March 2022</b>		<b>2,649</b>	<b>192,416</b>	<b>195,065</b>	<b>290,384</b>

**Lancashire and South Cumbria NHS Foundation Trust Charity**  
**Balance Sheet as at 31 March 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Current assets:</b>					
Debtors	7	0	0	0	0
Cash at bank and in hand	8	2,712	199,243	201,955	300,046
<b>Total Current assets</b>		2,712	199,243	201,955	300,046
<b>Liabilities:</b>					
Creditors falling due within one year	9	(64)	(6,827)	(6,890)	(9,662)
<b>Net Current assets</b>		2,649	192,416	195,065	290,384
<b>Total assets less current liabilities</b>		2,649	192,416	195,065	290,384
<b>Net assets</b>		2,649	192,416	195,065	290,384
<b>The funds of the charity:</b>					
Restricted income funds	13		192,416	192,416	284,652
Unrestricted income funds:	13				
- General Funds		1,769	0	1,769	4,173
- Designated Funds		880	0	880	1,559
<b>Total charity funds</b>		2,649	192,416	195,065	290,384

The notes on pages 4 to 10 form part of these accounts.

Signed:



Trustee of Lancashire & South Cumbria NHS Foundation Trust Charity

Date: 14/12/22

## **1. Accounting Policies**

### **(a) Accounting convention**

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice. The financial statements have been prepared under the historical cost convention.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102)

The charity constitutes a public benefit entity as defined by FRS 102.

### **(b) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered, the impact of the going concern pandemic, the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### **(c) Funds structure**

The trustee is responsible for administering the charitable funds.

Where there is a legal restriction on the purpose to which a fund may be allocated the fund is classified either as:

- an endowment fund (where the donor has expressly provided that only the income of the fund may be expended) or
- as a restricted income fund (where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose) or
- as an unrestricted fund (where the donor has not specified a charitable purpose) where the donation will be expended at the trustees discretion in accordance with the objects of the charitable trust.

The charity currently has no endowment income funds.

The charity currently holds one small designated funds (see note 13). Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

**(d) Income**

All income is recognised once the charity has entitlement to the resources and it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

**(e) Income from legacies**

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is virtually certain; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled and it is virtually certain that the amount of incoming resources is known.

**(f) Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure.

**(g) Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**(h) Allocation of support and governance costs**

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination together with an apportionment of overhead and support costs. Management costs have been allocated to the charitable fund in a manner agreed by the trustees. The allocation of support and governance costs is analysed within the notes to the accounts.

**(i) Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs.

**(j) Fixed assets**

The charitable funds held no fixed assets as at 31 March 2022.

**(k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(l) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**(m) Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest of the charity after deducting all of its liabilities.

**(n) Reserves policy**

The Charity generally expects to spend its resources in a timely manner, at the same level as income is received taking one year with another. This expectation is monitored and where income is seen to be significantly exceeding expenditure action will be taken to expend in accordance with the Charity's objectives.

Compliance with the Charity's Reserves policy is evidenced by an excess of expenditure over income this reporting period.

**(o) Fixed asset investments**

The charitable funds held no fixed asset investments as at 31 March 2022.

**(p) Pensions**

The charity has no employees and as such has no liability for pension contributions.

## 2. Analysis of donations and legacies

	Unrestricted funds	Restricted funds	2021/22 Total	2020/21 Total
	£	£	£	£
Donations from individuals	547	23,279	23,826	31,885
Legacies	0	50,117	50,117	0
<b>Total</b>	<b>547</b>	<b>73,396</b>	<b>73,943</b>	<b>31,885</b>

Prior year

	Unrestricted funds	Restricted funds	2020/21 Total	2019/20 Total
	£	£	£	£
Donations from individuals	2,311	29,574	31,885	23,457
Legacies	0	0	0	0
<b>Total</b>	<b>2,311</b>	<b>29,574</b>	<b>31,885</b>	<b>23,457</b>

## 3. Analysis of income from charitable activities

	Unrestricted funds	Restricted funds	2021/22 Total	2020/21 Total
	£	£	£	£
Other income	0	667	667	30
<b>Total</b>	<b>0</b>	<b>667</b>	<b>667</b>	<b>30</b>

During 2020/21, £30 was reported for restricted income only.

## 3a. Grant Income

	Unrestricted funds	Restricted funds	2021/22 Total	2020/21 Total
	£	£	£	£
Grant Income	0	5,000	5,000	180,006
<b>Total</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>180,006</b>

During 2021/22, restricted grant income of £5,000 was received from Mackenzie Medical Centre Association in relation to advancement of education amongst medical, nursing & other healthcare workers in Mental Health.

During 2020/21, restricted grant income of £180,006 was applied for and received from NHS Charities Together in relation to emergency Covid 19 funding for the NHS.

## 4. Allocation of governance and other support costs

	Governance	Support Costs	2021/22 Total	2020/21 Total
	£	£	£	£
Financial administration	5,154	11,586	16,740	16,575
Independent Examiners Fee	1,320	0	1,320	1,320
<b>Total</b>	<b>6,474</b>	<b>11,586</b>	<b>18,060</b>	<b>17,895</b>

Prior year

	Governance	Support Costs	2020/21 Total	2019/20 Total
	£	£	£	£
Financial administration	5,103	11,472	16,575	16,411
Independent Examiners Fee	1,320	0	1,320	1,260
<b>Total</b>	<b>6,423</b>	<b>11,472</b>	<b>17,895</b>	<b>17,671</b>

The financial administration costs in support of governance have been charged to the charity by the Lancashire and South Cumbria NHS Foundation Trust on the basis of time spent. These costs have been allocated between governance and the administration of charitable activities which is analysed in note 5. The charge for the independent examination has been wholly allocated to governance costs.

The total support cost attributable to charitable activities is then apportioned pro rata to the total of the direct charitable costs as detailed in note 5 below.

## 5. Analysis of charitable expenditure in furtherance of charity's objectives

The charity expended resources in accordance with the objects of the charity (see below).

	Direct Costs	Support & Governance Costs	2021/22 Total	2020/21 Total
	£	£	£	£
Fundraising events	0	0	0	0
Staff welfare and amenities	3,446	390	3,836	4,233
Staff education, training and development	135	15	150	1,108
Patient welfare and amenities	47,038	5,321	52,359	21,977
Grants	94,828	10,728	105,556	27,016
Bank Charges	225	25	250	343
Other expenditure	13,974	1,581	15,555	22,147
<b>Total</b>	<b>159,645</b>	<b>18,060</b>	<b>177,705</b>	<b>76,824</b>

Prior year

	Direct Costs	Support & Governance Costs	2020/21 Total	2019/20 Total
	£	£	£	£
Fundraising events	0	0	0	7,399
Staff welfare and amenities	3,247	986	4,233	4,629
Staff education, training and development	850	258	1,108	8,253
Patient welfare and amenities	16,858	5,119	21,977	28,723
Grants	20,723	6,293	27,016	0
Bank Charges	263	80	343	0
Other expenditure	16,988	5,159	22,147	8,466
<b>Total</b>	<b>58,929</b>	<b>17,895</b>	<b>76,824</b>	<b>57,470</b>

In 2021/22 the expenditure on charitable activities was £177,705 of which £3,630 (2020/21: £6,701) was expenditure from unrestricted funds and £174,075 (2020/21: £70,123) was expenditure from restricted funds.

## 6. Independent Examiner's remuneration

The independent examiners have charged the charity with a fee of £1,380 for 2021/22 (2020/21 £1,320). This is related solely to the annual independent review with no other additional work being undertaken. The £60 increase from previous year has been included in the year-end creditors figures.

## 7. Debtors under 1 year

	2021/22	2020/21
	£	£
Other debtors	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

No debtors reported for both 2021/22 and 2020/21.

## 8. Cash

	2021/22	2020/21
	£	£
Cash at bank	201,955	300,046
<b>Total</b>	<b>201,955</b>	<b>300,046</b>

During 2020/21, £1,646 of the £300,046 total above related to unrestricted funds and £298,400 related to restricted funds.

## 9. Creditors under 1 year

	2021/22	2020/21
	£	£
Accruals	(6,890)	(9,662)
<b>Total</b>	<b>(6,890)</b>	<b>(9,662)</b>

During 2020/21, £87 of the £9,662 total above related to unrestricted funds and £9,575 related to restricted funds.

## 10. Transfers between funds

Within the year there were no net transfers between funds from unrestricted funds to restricted funds (2020/21 net transfers from unrestricted funds to restricted funds totalling nil), see note 14.

## 11. Analysis of charitable funds

The registration embraces only one NHS body charity. The objects of the registration is to support any charitable purpose relating to the NHS. The charity has its own specific objects under this umbrella, see below:

*Lancashire and South Cumbria NHS Foundation Trust Charity*

"For any charitable purpose or purposes relating to the National Health Service"

## 12. Related party transactions

The Corporate Trustee did not pay expenses to any member of the Lancashire and South Cumbria NHS Foundation Trust Board nor to any member of the Trustee Committee and members did not receive any honoraria or remuneration from charitable funds in the year.



**LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST****13. Analysis of Restricted Funds**

Description	Opening balance 1 April 2021	Income	Expenditure	Transfers	Closing Balance 31 March 2022
Mental Health Helpline Fund	176	0	-18	0	158
Harbour - Adult Wards	2,374	89	-2,375	0	88
SHAKESPEAR WARD - HARBOUR	0	12,608	-665	0	11,942
STEVENSON WARD - HARBOUR	0	12,608	-665	0	11,942
Chorley Inpatient Unit	17,114	0	-14,956	0	2,158
BWD Mindsmatter	58	0	-57	0	1
Speech & Language Therapy	9,733	2	-1,011	0	8,724
Stroke Unit	458	0	-146	0	312
East Lanc District Nurses Fund	791	0	-771	0	20
C&SR LOCALITY DISTRICT NURSE	4,012	104	-418	0	3,698
LONGRIDGE HOSPITAL - LEGACY	57,934	8	-16,698	0	41,244
Rheumatology Pat & Staff Fund	0	0	0	0	0
Longridge Hospital Ward Fund	23,504	2,649	-5,104	0	21,049
Dova Unit	4,670	238	-257	0	4,651
COMM REHAB - WILLOW LANE	0	0	0	0	0
THE APPLE TREE CAFE - ORCHARD	186	546	-472	0	260
Smith Prize	0	0	0	0	0
Grow Your Own Fund	6,818	7,637	-8,736	0	5,719
LSCFT Patient Fund	827	2,837	-1,798	0	1,866
LSCFT OAMH Services - Patients	3,539	35	-576	0	2,998
COPD Team Fund	2,593	0	-452	0	2,141
LSCFT Ring Fenced	2,398	8,312	-6,163	0	4,548
COVID 19 GRANT	141,512	3	-105,005	0	36,511
HEALTH & WELLBEING TF	0	99	-3	0	96
PATHWAYS SERVICES B/BIDGE	0	29,061	-1,623	0	27,438
EDUCATION FUND	0	5,000	-147	0	4,853
Sefton Community Fund	3,886	0	-3,887	0	-1
Pain Clinic Plus	2,069	0	-2,069	0	0
<b>Total Restricted Funds</b>	<b>284,652</b>	<b>81,838</b>	<b>-174,075</b>	<b>0</b>	<b>192,416</b>
General Income Funds	3,965	179	-2,835	227	1,536
Harbour - OA wards	207	137	-112	0	233
Designated Fund - Ashton District Nurses Fund	1,559	230	-682	-227	880
<b>Total Unrestricted Funds</b>	<b>5,732</b>	<b>547</b>	<b>-3,630</b>	<b>0</b>	<b>2,649</b>
<b>Total Funds</b>	<b>290,384</b>	<b>82,385</b>	<b>-177,705</b>	<b>0</b>	<b>195,065</b>

The majority of the restricted funds held relate to income donated for use on specific wards, units or localities of the trust. At 31 March 2022 the trust held two restricted funds of significant size to disclose its nature. First fund is COVID 19 Grant, value of funds held £36,511 whose defined purpose is "grants to be spent on enhancing the well-being of NHS staff, volunteers and patients impacted by COVID-19, as part of the Trust's COVID-19 response". The second one is Longridge Hospital, value of funds held £41,244 whose defined purpose is "for the care & comfort of elderly patients at Longridge Hospital".

**LANCASHIRE AND SOUTH CUMBRIA NHS FOUNDATION TRUST****14. Analysis of Restricted Funds - Previous year**

Description	Opening balance 1 April 2020	Income	Expenditure	Transfers	Closing Balance 31 March 2021
Mental Health Helpline Fund	193	0	-17	0	176
Harbour - Adult Wards	3,623	3	-1,252	0	2,374
Chorley Inpatient Unit	7,481	10,300	-667	0	17,114
BWD Mindsmatter	60	0	-2	0	58
Speech & Language Therapy	10,756	0	-1,023	0	9,733
Stroke Unit	506	0	-48	0	458
East Lanc District Nurses Fund	1,147	240	-596	0	791
C&SR Locality District Nurses	4,434	0	-422	0	4,012
Longridge Hospital	67,448	0	-9,514	0	57,934
Rheumatology Pat & Staff Fund	614	0	-614	0	0
Longridge Hospital Ward Fund	24,367	1,559	-2,422	0	23,504
Dova Unit	5,318	450	-1,098	0	4,670
Comm Restart - Willow Lane	68	0	-68	0	0
The Apple Tree Café - Orchard	207	0	-21	0	186
Smith Prize	128	0	-128	0	0
Grow Your Own Fund	2,516	7,778	-3,476	0	6,818
LSCFT Patient Fund	420	467	-60	0	827
LSCFT OAMH Services - Patients	5,420	200	-2,081	0	3,539
COPD Team Fund	2,466	250	-123	0	2,593
LSCFT Ring Fenced	0	7,584	-5,186	0	2,398
COVID 19 Grant	0	177,184	-35,671	0	141,513
Health & Wellbeing Fund	0	3,100	-3,100	0	0
Sefton Community Fund	4,084	0	-198	0	3,886
Pain Clinic Plus	4,405	0	-2,336	0	2,069
<b>Total Restricted Funds</b>	<b>145,661</b>	<b>209,115</b>	<b>-70,123</b>	<b>0</b>	<b>284,653</b>
General Income Funds	7,775	2,790	-6,620	227	4,172
Designated Fund - Ashton District Nurses Fund	1,597	270	-81	-227	1,559
<b>Total Unrestricted Funds</b>	<b>9,372</b>	<b>3,060</b>	<b>-6,701</b>	<b>0</b>	<b>5,731</b>
<b>Total Funds</b>	<b>155,033</b>	<b>212,175</b>	<b>-76,824</b>	<b>0</b>	<b>290,384</b>

The majority of the restricted funds held relate to income donated for use on specific wards, units or localities of the trust. At 31 March 2021 the trust held one restricted fund of significant size to disclose its nature. The fund is COVID 19 Grant, value of funds held £141,513 whose defined purpose is "grants to be spent on enhancing the well-being of NHS staff, volunteers and patients impacted by COVID-19, as part of the Trust's COVID-19 response".